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MAY 10 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Applicant: Kitsukawa)	Art Unit: 2614
)	
Serial No.: 09/802,632)	Examiner: Manning
)	
Filed: March 9, 2001)	50P4112.01
)	
For: VIRTUAL CHANNEL SYSTEM FOR WEB)	May 10, 2006
APPLIANCE, INCLUDING INTERACTIVE)	750 B STREET, Suite 3120
TELEVISION)	San Diego, CA 92101
)	


NOTICE OF APPEAL

Commissioner of Patents and Trademarks
Alexandria, VA 22313

Dear Sir:

In response to the Advisory Action dated May 3, 2006 that replies to Appellant's response of November 27, 2005 to the Office Action dated November 2, 2005, the rejections are hereby appealed.

Respectfully submitted,



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